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Daniel Charest, Suzanne Charest, Alfred Toews, Doris Toews, Denis Gagnon, Lorraine Gagnon, Paul Rochon, Winnie Rochon, Charles Bouchard, Paul Guenette, Micheline Guenette, Norman Dufresne, Lucie Dufresne, Carmen Guindon, Richard Guindon, Raymond Dallaire, Gisele Dallaire, Richard Bouvier, Alice Bouvier, 1020590 Alberta Ltd., Gabriel Benoit, Lorraine Benoit, Leo Roby, Lorraine Roby, Norman Rochon, Lina Rochon, Roger Lambert, Cecile Lambert, Tracey Beaudette, Michel Blais, Michel Wolfe, Karen Wolfe, Reginald Bouchard, Annette Bouchard, Rene Boisvert, Raymond Boisvert, Lorraine Boisvert, Daniel Lavoie, Simon Lavoie, Romeo Lavoie, Laurent Lavoie, Willie Couture, Raydn Couture, Aurele Doran, Isabelle Doran, Guy Gosselin, Therese Gosselin, Edna Boisvert, Marcel Roy, Sandra Roy, Gary Doran, Jocelyne Doran, Jean Nicolet, Elaine Nicolet, Michael Paradis, Lise Paradis, Nobel Gabriel, 966567 Alberta Ltd., Roger Couillard, Louise Couillard, Gerard Maure, Louis Hebert and Yvonne Hebert

DEFENDANTS

North Commons Commercial Limited Partnership, North Commons Commercial GP Ltd., University Park Regina Investment Corporation, University Park Regina Limited Partnership, University Park Regina GP Ltd., Prince of Wales Drive Regina Limited Partnership, Prince of Wales Drive Regina GP Ltd., Hills of Cold Lake Investment Corporation, Hills of Cold Lake Limited Partnership, Hills of Cold Lake GP Ltd., Windsor Hills Investment Corporation, Windsor Hills Limited Partnership, Windsor Hills GP Ltd., D.R. Real Estate Ltd., D. Robinson and Associates Inc., LibertyGate Investment Corp., LibertyGate Management Corp., 1360109 Alberta Ltd., 101130281 Saskatchewan Ltd., Detric Robinson and Allan Holomey

DOCUMENT

**FORENSICS REPORT – WINDSOR
HILLS PROJECT**

**PREPARED BY MNP LLP
INVESTIGATIVE AND FORENSICS
SERVICES**

DATED June 28, 2011

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

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Solicitors for the Interim Receiver, MNP
Limited

INTRODUCTION AND PURPOSE OF THE REPORT

1. Pursuant to an Interim Receivership Order of the Court of Queen's Bench of Alberta (the "Court") granted July 10th, 2010 (the "Receivership Order"), MNP Limited was appointed as Interim Receiver (the "Receiver") of all of the current and future assets, undertakings and property of North Commons Commercial Limited Partnership, North Commons Commercial GP Ltd., University Park Regina Investment Corporation, University Park Regina Limited Partnership, University Park Regina GP Ltd., Prince of Wales Drive Regina Limited Partnership, Prince of Wales Drive Regina GP Ltd., Hills of Cold Lake Investment Corporation, Hills of Cold Lake Limited Partnership, Hills of Cold Lake GP Ltd., Windsor Hills Investment Corporation, Windsor Hills Limited Partnership, Windsor Hills GP Ltd., D.R. Real Estate Ltd., D. Robinson & Associates Inc., LibertyGate Investment Corporation, LibertyGate Management Corporation, 1360109 Alberta Ltd., and 101130281 Saskatchewan Ltd. (collectively as the "Debtor").
2. The purpose of this Report is to advise the Court of the Receiver's activities in relation to the Forensic Review of the Windsor Hills Project which includes the activities and transactions of Windsor Hills Investment Corporation, Windsor Hills GP Ltd., and Windsor Hills Limited Partnership, as well as activities, agreements, and transactions of D. Robinson & Associates Inc., 1360109 Alberta Ltd., and LibertyGate Management Corporation related to the Windsor Hills Project.

BACKGROUND

3. The Windsor Hills Project ("the Project") was a real estate development investment plan in Parkland County, Alberta. The Project included a planned purchase of 39 acres of agricultural land to be subdivided and re-sold in 14 2-acre lots with a planned selling price between \$499,000 and \$530,000 per lot.
4. The Project included the offering of shares in the Windsor Hills Limited Partnership ("limited partnership"), and the Windsor Hills Investment Corporation ("investment corporation") in order to raise funds to secure the purchase of the land as well as incur costs of subdivision and resale. Windsor Hills GP Ltd. was formed to serve as the General Partner. The corporations and partnership were formed in 2007 and 2008, and the head office of each was Detric Robinson's principal office of 10027 – 170 Street, Edmonton, Alberta.
5. At all times, the corporations and partnership involved with the Project were controlled by Detric Robinson.
6. See Appendix A for a depiction of the entities involved in the Windsor Hills Project and the flow of funds between parties.

SCOPE OF REVIEW

7. The Receiver's work on this Project is ongoing. Thousands of banking and financial documents have been reviewed and analyzed, as well as offering memorandums, individual investor files, correspondence, and operational, corporate, and legal documents. Information is outstanding in some instances relative to financial transactions of the Project; these transactions have been isolated and requested from the appropriate financial institutions or information holders pursuant to the Interim Receivership Order.
8. The Forensic team has not conducted any interviews to date. Once the financial analysis is complete pending the receipt of outstanding information, interviews may be conducted with Detric Robinson and other parties to the Project.

9. This Interim Receivership Report summarizes analyses to date on the Windsor Hills Project, encompassing information from July 2007 to the present. The analysis is not complete and is subject to change based on new information that may come available or additional analyses conducted.

REQUIREMENTS OF INTERIM RECEIVERSHIP ORDER

10. Section 3 (o) of the Interim Receivership Order requires the Receiver to perform the following:
 - a. Investigate the solicitation of funds pursuant to the offering memorandums issued for the limited partnerships and corporations
 - b. Prepare an accounting and a reconciliation of the solicited funds for each limited partnership and corporation
 - c. Investigate the use and/or whereabouts of the solicited funds
 - d. Investigate whether any funds were received or assets purchased and acquired by the Debtor arising from the solicited funds

SUMMARY OF THE PROJECT AS REPRESENTED

11. The Offering Memorandums for the Windsor Hills Project included the planned involvement of several different legal entities (partnership and corporations) to execute the Project, all of which were materially controlled by Dedic Robinson, directly or indirectly. It appears that the Project was designed to generate a profit for Mr. Dedic Robinson first and foremost, financed by investors, and investors to participate in any subsequent profit should the Project be completed as planned.
12. The described series of events for the Project, consistent throughout the various Offering Memorandums, were as follows:
 - a. A limited partnership was formed and a general partner was incorporated. An investment corporation was subsequently incorporated as well. The general partner, Windsor Hills GP Ltd., was issued 100 Class B shares for

\$10 and was entitled to 25% of profits from the planned project. Windsor Hills GP Ltd. is wholly-owned by Dedic Robinson.

- b. The limited partnership and the investment corporation both released offering memorandums to solicit investment in the Project. The limited partnership released two offering memorandums, on August 16, 2007 and on January 15, 2008. The investment corporation released an offering memorandum on March 31, 2008.
- c. The limited partnership offering memorandums described a plan to raise funds from investors to purchase the Property from D. Robinson & Associates Inc., a company wholly-owned by Dedic Robinson for \$2,900,000. D. Robinson & Associates Inc. reportedly had an accepted offer in place to purchase the Property from the title holders for \$1,850,000.
- d. After incurring approximately \$1.2 Million in development costs, the limited partnership would sell the subdivided land as fourteen residential acreages. Anticipated revenue was \$499,000 to \$530,000 per lot.
- e. The limited partnership offering memorandums indicated sales of Class "A" shares in the partnership would be facilitated by LibertyGate Investment Corporation, a company wholly-owned by Dedic Robinson, which would receive a 10% fee on gross proceeds of the sale of shares to subscribers introduced to the General Partner by LibertyGate Investment Corporation (in the January 15, 2008 offering memorandum). The previous offering memorandum dated August 16, 2007 indicated related party sellers of shares would receive a 10% commission, but did not specifically mention LibertyGate Investment Corporation. Should all 2,596 offered shares be sold to subscribers introduced by LibertyGate Investment Corporation, the commission paid to LibertyGate Investment Corporation would be \$324,500, per the offering memorandums.
- f. A management agreement dated October 20, 2008 described a plan by which the general partner would delegate management responsibilities for the Project to 1360109 Alberta Ltd., a company wholly-owned by Dedic

Robinson, for a monthly fee of \$6,000. This arrangement is not specifically mentioned in the offering memorandums which pre-dated the management agreement.

- g. The limited partnership offering memorandums offered Class "A" voting shares of the partnership at a fee of \$1,250 each with a minimum purchase of ten shares per investor. The desired investment generated from sale of Class "A" shares was \$3,245,000 for 2,596 shares.
- h. The investment corporation offering memorandums offered Class "B" non-voting shares of the corporation at a fee of \$1,250 each, with a minimum purchase of ten shares per investor. The desired investment generated from sale of Class "B" shares was \$2,500,000. The Class "B" shareholder funds were planned to be used to purchase Class "A" voting shares from the partnership, to be held in the name of the investment corporation. Sales commission fees and offering memorandum fees were nil in the offerings.
- i. The return on investment for investors projected in the limited partnership offering memorandums was as follows:

Windsor Hills Project Planned Return on Investment	14 2-acre lots	
	\$499,000 lot price	\$530,000 lot price
Gross Proceeds of Lots Sold Individually	\$6,986,000	\$7,420,000
Costs of Project:		
Property Purchase Price	(\$2,900,000)	(\$2,900,000)
Development and Sales Costs	(\$1,215,220)	(\$1,215,220)
Offering Costs	(\$50,000)	(\$50,000)
Selling Commission and Fees	(\$350,000)	(\$350,000)
	<u>(\$4,515,220)</u>	<u>(\$4,515,220)</u>
Net Return on Investment	\$2,470,780	\$2,904,780
Distribution:		
Class A Unitholders (75% - invested \$3.25 Million)	\$1,853,085	\$2,178,585
Class B Unitholders (25% - invested \$100)	\$617,695	\$726,195
	<u>\$2,470,780</u>	<u>\$2,904,780</u>

- j. Class A unit-holders in the limited partnership included shareholdings sold via the partnership offering memorandums, and shareholdings sold via the investment corporation offering memorandums (Class B shares in the corporation sold to bulk-purchase Class A shares from the limited partnership). 100 Class B units of the limited partnership were issued to the general partner for \$10.
- k. The offering memorandums include statements about the risk of the investment opportunity. In particular, they state that the proceeds of each offering are insufficient on their own to finance the entire Project, and if sufficient funds are not generated from other offerings or financing available, the Project may fail and the investors could lose their investment. However, nowhere do they declare how much money is required for the Project to continue.
- l. The Receiver reviewed the offering memorandums issued by the limited partnership and the investment corporation for the Windsor Hills Project. Key observations from this review are:
 - i. The offering memorandums did not require funds to be segregated and pooled until sufficient funds were raised to execute the project. The offering memorandum indicated how funds were intended to be spent but did not make guarantees on how solicited funds were to be used. The limited partnership offering memorandums stated: "We intend to spend the net proceeds as stated. The Partnership will reallocate funds only for sound business purposes."
 - ii. Thresholds are not set in the limited partnership offering memorandums to indicate whether the Project will proceed or not. Working backward through project cost projections, it appears that at least \$4.5 Million needed to be raised in order to finance the Project, through either sale of shares or mortgages/loans. The offering memorandums do not explicitly state how much money is required to go ahead. Instead, the offering memorandums state:

Insufficient Funds

"There is no minimum amount of funds that are required to be raised under this offering, therefore, the net proceeds of this offering may be insufficient to meet all of our proposed short-term objectives and there is no assurance that additional financing will be available. Failure to obtain sufficient funding whether through this offering or additional financing could have adverse effects on the Partnership's ability to carry out its business plans."

- iii. The limited partnership offering memorandums state that the Class A units are not qualified investments for registered retirement savings plans.
- iv. The Property to be purchased was encumbered by a vendor's lien of an undisclosed amount "to secure payment of the purchase price".
- v. The offering memorandums state several times that offered investments are risky, including the following:
 - 1. There is no market through which the Class A units may be sold, and it is not expected that any market will develop.
 - 2. The purchase price of the Class A units was determined primarily by capital needs of the Partnership and bears no relation to any established criteria of value such as book value or current market value.
 - 3. In the event that the Partnership is unable to raise funds under this offering and/or debt or equity financings, the Partnership may have insufficient funds to achieve short-term and long-term objectives and investors may lose their investment.
 - 4. If Municipal development approvals are not obtained, the Partnership will be forced to sell the Property as a single parcel.

ANALYSIS OF SOLICITED FUNDS

13. The Receiver reviewed the following information in an attempt to ascertain the exact number of investors and their corresponding investment for each of the limited partnership Class A share sales and the investment corporation Class B share sales.

- a. 131 individual investor files;
 - b. Dedric Robinson's affidavits filed with the courts;
 - c. Funds deposited to the limited partnership bank account;
 - d. Documentation provided by LibertyGate Investment Corporation to the Receiver; and
 - e. Audited financial statements of the limited partnership and investment corporation.
14. The total sales of shares per the sources of information available do not reconcile at this time. The differences may be due to information the Receiver has not yet received, and/or because some of the information reviewed contained incorrect or incomplete values.

Investor Files

15. Based on the review of 131 individual investor files, 2,630 Class A shares in the limited partnership were sold and distributed directly to shareholders or to the investment corporation to its Class B shareholders. The total investment funds generated per the investor files available for review was \$3,237,500. Investor files indicate the shares were sold for \$1,250 per share. It is unclear whether we have complete documentation for investor files; it is plausible investor files are missing and this figure is understated as a result. Investor files show 2,630 Class A shares sold. Dedric Robinson's affidavits (see below) indicate 2,607 Class A shares sold, a difference of 23 shares.

Dedric Robinson Affidavits

16. Affidavits of Dedric Robinson dated May 25, 2010, and filed with the Court of Queen's Bench in Edmonton, list individual investors by name, and the number of shares they own. They do not list the total investment received from each shareholder. The listing for the investment corporation indicates total shares sold at 1,089 Class B shares. The listing for the limited partnership describes 2,607 Class A partnership shares sold, including 1,089 to the investment corporation.
17. Based on a sales price of \$1,250 per share, \$3,258,750 would have been raised by the offering memorandums of the investment corporation and the limited partnership, collectively.

Bank Deposits

18. The Receiver reviewed bank account deposits for the Alberta Treasury Branch account no. 1354736-01 in the name of Windsor Hills Limited Partnership Ltd., from July 31, 2007 to August 31, 2010. The limited partnership banking analysis indicates that deposits that could have been investor funds generated totaled \$3,277,792, including \$1,311,200 transferred into the account from the investment corporation account.
19. The following table shows funds into the limited partnership bank account that may represent the sale of shares to investors, from Class A share sales to individual investors or to the investment corporation:

Selected Deposits to the Limited Partnership	Amount
Transfer from Investment Corporation Account	\$1,300,000
Transfer from Investment Corporation Account – Other Account	11,200
Transfer from LibertyGate Investment Corp. Account	71,866
Transfer from Windsor Hills General Partnership Account	35,675
Deposits from Individual Sales of Shares	1,691,250
Unknown Deposit (4)	105,250
Deposit from Dedric Robinson	1,351
Deposit from Sale of Shares to Cheryl Robinson	12,500
Transfer from Windsor Hills Limited Partnership – Other Account	48,700
Total Possible Share Sales Revenue	\$3,277,792

Offering Memorandums

20. The offering memorandums only indicate that sales of Class A shares were \$255,000, or 204 shares, between August 16, 2007 and January 15, 2008. The sales during this period were reported in the latter offering memorandum. Our review of investor files provided to the Receiver indicates \$1,250 was paid for each share, in accordance with the offering memorandum terms.

LibertyGate Investment Corporation

21. Antoine Palmer, formerly of LibertyGate Investment Corporation, provided the Receiver with electronic data regarding the share sales for the Hills of Cold Lake Project. According to a spreadsheet file dated July 8, 2009, share sales for the Windsor Hills Project totaled \$3,203,750. This same document also indicated total share sales

offered were \$3,500,000 – indicating total targeted share sales were 2,800 shares at \$1,250 each – which is inconsistent with the published offering memorandums.

Conclusion – Solicited Funds

22. Our review and attempted reconciliation of invested funds has resulted in a range of possible sales revenues for the Project of \$3,203,750 to \$3,277,792, a difference of \$74,042 (2%), based on information analyzed to date. We have concluded that at least \$3.2 Million dollars was invested into the Project via purchase of shares in either the limited partnership or the investment corporation by individual investors. At least 2,607 shares in the limited partnership were issued to individual investors and to the investment corporation. This exceeds the stated maximum offering of 2,596 Class A shares. Further analysis of share sales documents recently obtained from Olympia Trust Co. and Parlee McLaws LLP, as well as reconciliation of funds between projects, will assist in calculation of the exact number of shares issued, as well as a finalized listing of shareholders. A listing of all identified shareholders in the Project has been prepared and is attached to this report as Appendix B.

23. Based on the Receiver's review of the investor files and the affidavit of Dedric Robinson, the Project was oversold. 2,596 shares were offered for purchase per the offering memorandums. Investor files indicate 2,630 Class "A" shares were sold, and Mr. Robinson's affidavit indicates 2,607 Class "A" shares were sold.

USE OF SOLICITED FUNDS

24. Appendix A depicts the flow of funds between parties to the Project resulting from the analysis of banking transactions.

Investment Corporation Bank Transactions

25. The investment corporation bank account details were unavailable to us for review at this time. Two Alberta Treasury Branch accounts for the investment corporation have been identified and bank statements and details of transactions need to be requested.

Limited Partnership Bank Transactions

26. The following table summarizes the flow of funds in the limited partnership account from July 31, 2007 to August 31, 2010.

Description of Transactions	Transaction Deposit (Withdrawal)
Transfer from Investment Corporation Account	1,300,000
Transfer from Investment Corporation Account – Other Account	11,200
Transfer from LibertyGate Investment Corp. Account	71,866
Transfer from Windsor Hills General Partnership Account	35,675
Deposits from Individual Sales of Shares	1,691,250
Unknown Deposit (4 of them)	105,250
Deposit from Dedric Robinson	1,351
Deposit from Sale of Shares to Cheryl Robinson	12,500
Transfer from Windsor Hills Limited Partnership – Other Account	48,700
Transfer to LibertyGate Investment Corp. Account	(133,340)
Transfers/Cheque Payment to D. Robinson & Associates Inc.	(2,295,000)
Transfer to 1360109 Alberta Ltd. Account	(224,000)
Transfers to Windsor Hills General Partnership Account	(131)
Unknown Payments (39 transactions in total)	(425,185)
Marketing fees paid to Bannez Canada and Parcam Marketing Inc.	(6,003)
Development Consulting fees paid to Inca Venture and Area Consulting Inc.	(32,910)
Tejpar Chartered Accountants	(7,568)
Real Estate fees paid to Colliers International	(4,185)
Alberta/BC/ Manitoba Securities Commission and Minister of Finance	(4,809)
Engineering fees paid to Select Engineering	(23,626)
Payment to Sommers Drilling	(7,875)
Payment to Parkland County	(3,100)
Payments to Parlee McLaws LLP and Hillenbrand Kozicki LLP for legal fees	(13,530)
Payment to 1294342 Alberta Ltd.	(10,000)
Payment to Fisgard Capital Corp.	(86,000)
Miscellaneous bank account fees and handling fee	(520)
Net funds remaining in bank account	\$10

27. A second limited partnership bank account was identified, and described above as the limited partnership – other account. Details of this account's activity are unknown to us at this time. Bank statements and details of account activity have been requested at this time.
28. The limited partnership bank account did maintain a sizeable balance; the average being \$174,679 over the period of time MNP reviewed.
29. D. Robinson & Associates Inc. received \$2,295,000 from the limited partnership bank account in 34 transactions between August 7, 2007 and July 31, 2009.

30. LibertyGate Investment Corporation was paid \$133,340 from the limited partnership bank account. Deposits from LibertyGate Investment Corporation totaled \$71,866. LibertyGate received \$61,474 in net funds from the limited partnership. Known share sales identified through a review of investor files totaled \$3,237,500. LibertyGate Investment Corporation's 10% commission of the gross sales proceeds would be over \$300,000 based on known investor sales, if all subscribers were introduced to the general partner by LibertyGate Investment Corporation. It is unclear at this time how many subscribers were introduced to the general partner by LibertyGate Investment Corporation.
31. As described previously in this report, 1360109 Alberta Ltd. entered into a management agreement with the general partner, effective October 20, 2008, to provide management services for the Windsor Hills Project for a fee of \$6,000 per month. Management fees were paid to 1360109 Alberta Ltd., but they are inconsistent with the terms of the management agreement. Payments to 1360109 Alberta Ltd. were as follows:

Date	Company Paid	Description	Disbursement
June 30, 2009	1360109 AB Ltd.	Transfer	\$30,000
May 29, 2009	1360109 AB Ltd.	Transfer	\$50,000
May 14, 2009	1360109 AB Ltd.	Transfer	\$15,000
March 30, 2009	1360109 AB Ltd.	Transfer	\$12,000
February 3, 2009	1360109 AB Ltd.	Transfer	\$12,000
November 21, 2008	1360109 AB Ltd.	Transfer	\$6,000
November 7, 2008	1360109 AB Ltd.	Transfer	\$99,000
		Total	\$224,000

32. The existence of the agreement with 1360109 Alberta Ltd., a related party by virtue of its ownership by Mr. Robinson, was not disclosed to investors. In the eight-month period from the time the Management Agreement was signed to the Receivership, 1360109 Alberta Ltd. was paid for more than 37 months of services.

PURCHASE OF ASSETS

33. The Receiver did not identify any current assets of the limited partnership. Title to the Project property in Parkland County at the legal land description of Plan 9525170, Lot

3, encompassing 39.12 acres, is held by Ziad Properties Ltd. of Leduc, Alberta. effective January 31, 2011. Consideration paid for the property on the current land title is not shown. The value of the land is listed at \$710,000.

34. D. Robinson & Associates Inc. held title to the property from June 9, 2007 to January 31, 2011. Consideration paid for the property on this title was \$1,850,000 – which is consistent with the terms and conditions of the offering memorandum. On June 9, 2007 a mortgage was registered against the property by Fisgard Capital Corporation for \$1,110,000. On September 19, 2007 a mortgage was registered by 1294342 Alberta Ltd. for \$400,000 against the property. On January 13, 2009, a mortgage of \$800,000 was registered by Karim Somji against the property. This mortgage was discharged March 9, 2009, and then Karim Somji registered a subsequent mortgage of \$1,000,000 against the property on March 17, 2009. It appears that after title transferred to D. Robinson & Associates Inc., within approximately a 21-month span, the property was mortgaged for over \$2.5 Million dollars.
35. Per the Receiver's Second Alberta Report dated March 21, 2011, the first mortgagor initiated foreclosure action on the Property and the Court of Queen's Bench of Alberta authorized the acceptance of an Offer to Purchase the Property for \$710,000. This sale has been completed with the first mortgagor suffering a shortfall.

CORRESPONDENCE

36. Very little Project-related correspondence was obtained in the course of the Receivership. However, two email messages of note were appended to the affidavit of Detric Robinson. The messages from Detric Robinson at the email address of djrobinson0201@msn.com to Murray Engelking at mengelking@eng.ca on May 20, 2010 read:

Windsor Hills LP

The lp is in default of development costs and has not met its financial obligations. Mortgage is in default and in foreclosure. Land is up for sale. Receiver is not necessary.

Windsor Hills LP

Additional status the gp has entered into talks with 3 groups each interested in joint venturing with capital injection to pay out mortgage. These are groups the gp found and approached. Due diligence is being done by the groups. One group is very serious.

37. It is not clear to whom the Project is in default of development costs; nor is it clear how the Project could plausibly be in default of development costs on a property it did not actually own.

CONCLUSIONS: WINDSOR HILLS PROJECT

38. The Receiver has confirmed that at least \$3.2 Million dollars was solicited from investors and received into the limited partnership. \$2.295 Million dollars of these funds were paid to D. Robinson & Associates Inc.
39. D. Robinson & Associates Inc. purchased the property for \$1,850,000, according to the land title, in June 2007, and then mortgaged the property for at least \$2.5 Million dollars. D. Robinson & Associates Inc. defaulted on its mortgage loans.
40. Based on the plan for the project, \$4.5 Million dollars needed to be raised to buy the land from D. Robinson & Associates Inc. and to develop and re-sell it. From investors' funds and mortgages, D. Robinson & Associates Inc. was in receipt of \$4.7 Million dollars, yet the Project failed.
41. The Project did not continue. The investors did not receive their money back.

Respectively Submitted this 28th day of June 2011.

MNP LIMITED

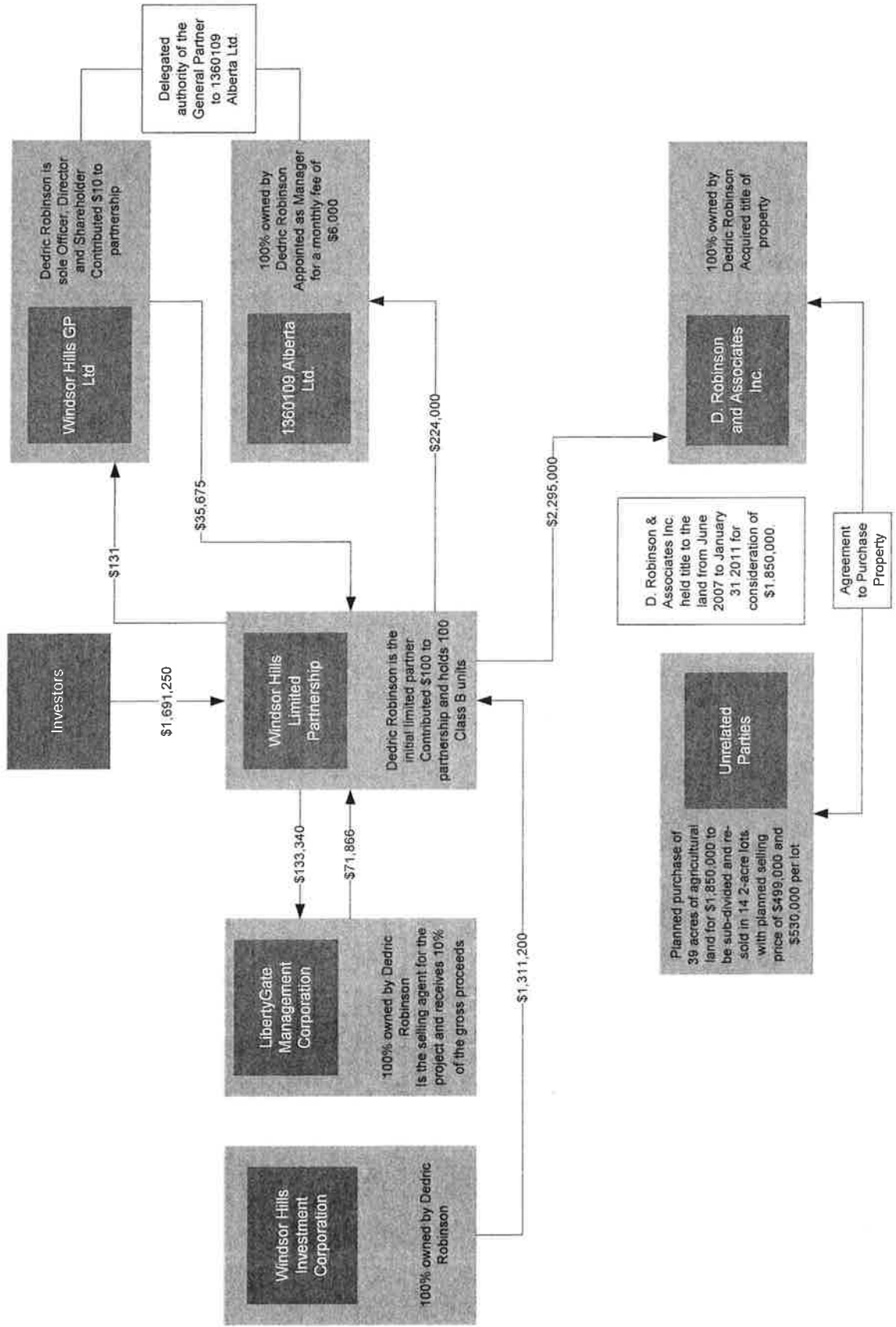
In its capacity as Interim Receiver of
D. Robinson & Associates Inc.
And not in its personal capacity

Per: 

Eric Sirrs, CIRP, Trustee
Vice President

**WINDSOR HILLS PROJECT
Parties to the Project and Flow of Funds**

APPENDIX A



Windsor Hills Project**Appendix B****Listing of Known Investors****Windsor Hills LP and Investment Corp.**

No.	Subscriber Name	Shares Purchased	Sum of Total Investment
1	764111 Alberta Ltd.	12	15,000
2	Ahmed, Zeenat	16	20,000
3	Alladina, Shirin	8	10,000
4	Arkken Welding Services Ltd.	20	25,000
5	Aubin, Henry	48	60,000
6	Autumn Gold Trucking Ltd.	10	12,500
7	Basisty, Judith	10	12,500
8	Beaton, Ronald & Anna	20	25,000
9	Belser, Janice	16	20,000
10	Belser, Kirk	15	18,750
11	Berg, Andrew	12	15,000
12	Bier, Donna and Erich	10	12,500
13	Black, Ryan	10	12,500
14	Bogle, Christine	10	12,500
15	Boisvert, Lorraine	16	20,000
16	Boisvert, Raymond	21	26,250
17	Boisvert, Rene	10	12,500
18	Briggs, Frederick	22	27,500
19	Broad, Christine	19	23,750
20	Brown, Willard and Lynda	8	10,000
21	Butz, Kelly	46	57,500
22	Caccia, Marjorie	10	12,500
23	Canfield, James	39	48,750
24	Carter, Terry	10	12,500
25	Charest, Daniel and Suzanne	40	50,000
26	Cholak, Rick	10	12,500
27	Couillard, Roger and Louise	16	20,000
28	Dallaire, Raymond and Gisele	14	17,500
29	Dawson, James	10	12,500
30	Day, Valerie	25	25,000
31	Deibert, Eldor	15	18,750
32	Donaldson, Judith	30	37,500
33	Doran, Gary	18	22,500
34	Doran, Jocelyne and Gary	10	12,500
35	Dowhun, Timothy	16	20,000
36	Dribnenky, Ron	10	12,500
37	Ehalt, Bruce	32	40,000
38	Evans, David	80	80,000
39	Gee, Vaunie and Joseph	10	12,500
40	Gomez, Christian	10	10,000
41	Gosselin, Guy and Therese	20	25,000
42	Graham, Brian and Janice	32	40,000
43	Grof, Gordon and Lori	40	50,000
44	Grosco, Joy	10	12,500
45	Grygus, Don and Karen	10	12,500

Windsor Hills Project**Appendix B****Listing of Known Investors****Windsor Hills LP and Investment Corp.**

No.	Subscriber Name	Shares Purchased	Sum of Total Investment
46	Grygus, Nicholas	20	25,000
47	Grygus, Nick	10	12,500
48	Grygus, Ruth	10	12,500
49	Halushka, Mike	15	18,750
50	Haufe, Helen	10	12,500
51	Haufe, Wilbert	24	30,000
52	Hereychak, Nataliya and Olen, Kutsan	16	20,000
53	Heyer, Ken	49	61,250
54	Heyer, Susan	12	15,000
55	Holomey, Allan	93	116,250
56	Hori, Tokio	10	12,500
57	Hupka-Butz, Debbie	39	48,750
58	Jones, Jessica	10	10,000
59	Kanji, Shiraz and Khairun	20	20,000
60	Keil, Curtis	10	12,500
61	Kichma, Tetiana	10	12,500
62	Koehn, Lorraine	20	25,000
63	Konscious Corp.	24	30,000
64	Konynenbelt, Marvin and Elaine	16	20,000
65	Korbut, Richard and Louise	10	12,500
66	Krieger, Karin	8	10,000
67	Lavertu, Jerry J	10	12,500
68	Lavoi , Simon	16	20,000
69	Lavoi, Daniel	80	100,000
70	Lavoi, Laurent	27	33,750
71	Lavoi, Romeo	80	100,000
72	Logan, Virginia	16	20,000
73	Lyall, Dustin	10	12,500
74	Mackenzie, Phillip and Kother, Kristina	20	25,000
75	Maddex, Francine	100	125,000
76	McKenzie, Debra	32	40,000
77	McNeilly, Irene	40	50,000
78	Merali, Areef	8	10,000
79	Minikris Inc.	25	25,000
80	Nagy, Ruth and Tom	10	12,500
81	Neilson, Valda	16	20,000
82	Nelson, Carolyn	12	15,000
83	Nieder-Heitmann, Louise	40	50,000
84	Osicki, Mark	20	25,000
85	Palfy, William	8	10,000
86	Palmer, Scott	30	37,500
87	Paradis, Lise	10	12,500
88	Pepler, Shelly	80	100,000
89	Pihulyk, Audrey	16	20,000
90	Pihulyk, Steven	4	5,000

Windsor Hills Project**Appendix B****Listing of Known Investors****Windsor Hills LP and Investment Corp.**

No.	Subscriber Name	Shares Purchased	Sum of Total Investment
91	Prouse, Kelly	10	12,500
92	Putici, Alex	10	12,500
93	Putici, Mackenzie	10	12,500
94	Putici, Michael and Renae	10	12,500
95	Pysmeny, John	10	12,500
96	Pysmeny, Susan	30	37,500
97	Rajan, Ruhee	9	11,250
98	Reiter, Ed and Sylvia	10	12,500
99	Reiter, Keith	10	12,500
100	Reiter, Trent	12	15,000
101	Robinson, Cheryl	10	12,500
102	Rogalsky, Allan	12	15,000
103	Sachedina, Rochan & Husein	8	10,000
104	Schwandt, Glenda	8	10,000
105	Selland, Nettie	10	10,000
106	Senetza, Debbie	120	150,000
107	Slinn, Norman	10	12,500
108	Sokalski, Eddie	80	100,000
109	Strang, Don	20	20,000
110	Sumar, Karim	8	10,000
111	Tan, Hung	20	25,000
112	Trotno, Janet	10	12,500
113	Walji, Farah	8	10,000
114	Walji, Parviz	8	10,000
115	Williams, Greg	13	16,250
116	Windsor Hills Investment Corporation	2	2,500
117	Yasinski, David	16	20,000
118	Yasinski, Janelle	40	50,000
119	Zeniuk, Monica	8	10,000
120	Zoschke, Michelle	25	31,250
121	Zoschke, Troy	51	63,750
	Grand Total	2,630	3,237,500

Windsor Hills Project
Listing of Known Investors
Windsor Hills LP and Investment Corp.

Appendix B

No.	Subscriber Name	Shares Purchased	Sum of Total Investment
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\$1,089,000 dollars should be seen moving from WHIC to WHLP, but is not
Note that the total value of WHICH unit sales per DR Listing matches the 'intercompany' purchase st